



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: GOODMAN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 356  
GOODMAN, WI 54125

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I BERNARD INGRAM of  
(Person responsible for accounts)

GOODMAN SANITARY DISTRICT NO. 1, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2001
(Signature of person responsible for accounts)	(Date)

CLERK

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** GOODMAN SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 356

GOODMAN, WI 54125

**When was utility organized?** 7/1/1980**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BERNARD INGRAM**Title:** CLERK**Office Address:**

P.O. BOX 356

GOODMAN, WI 54125

**Telephone:** (715) 336 - 2662**Fax Number:** (715) 336 - 3038**E-mail Address:** bingram@cybrzn.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** WIPFLI ULLRICH BERTELSON**Title:****Office Address:** WIPFLI ULLRICH BERTELSON

43 A W. DAVENPORT STREET

P.O. BOX 116

RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040**Fax Number:** (715) 369 - 5407**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

43 A W. DAVENPORT STREET

P.O. BOX 116

RHINELANDER, WI 54501

**Telephone:** (715) 369 - 1040**Fax Number:** (715) 369 - 5407**E-mail Address:****Date of most recent audit report:** 3/29/2001**Period covered by most recent audit:** 01/01/2000 THROUGH 12/31/2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ALAN BARRIBEAU**Title:** SUPERINTENDENT**Office Address:**

402 FOURTH STREET

GOODMAN, WI 54125

**Telephone:** (715) 336 - 2798**Fax Number:** (715) 336 - 3038**E-mail Address:**

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**Name:** GARY LETOURNEAU**Title:** COMMISSIONER**Office Address:**

301 MILL

GOODMAN, WI 54125

**Telephone:** (715) 336 - 2931**Fax Number:** (715) 336 - 3038**E-mail Address:**

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**Name:** MARGARET CUTCHINS**Title:** SECRETARY - TREASURER**Office Address:**

P.O. BOX 357

GOODMAN, WI 54125

**Telephone:** (715) 336 - 2533**Fax Number:** (715) 336 - 3038**E-mail Address:**

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**Name of utility commission/committee:** GOODMAN SANITARY DISTRICT NO. 1

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**Names of members of utility commission/committee:**

ALAN BARRIBEAU, SUPERINTENDENT

MARGARET CUTCHINS, SECRETARY - TREASURER

## IDENTIFICATION AND OWNERSHIP

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**Is sewer service rendered by the utility?**  
**Names of persons rendering the utility:**

If "yes," has the municipality by ordinance consolidated the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -   

**Fax Number:** (    ) -   

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	109,188	109,126	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	51,146	54,282	2
Depreciation Expense (403)	41,478	36,904	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,342	1,203	5
<b>Total Operating Expenses</b>	<b>93,966</b>	<b>92,389</b>	
<b>Net Operating Income</b>	<b>15,222</b>	<b>16,737</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,222</b>	<b>16,737</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,215	8,408	9
Miscellaneous Nonoperating Income (421)	(43,293)	(37,631)	10
<b>Total Other Income</b>	<b>(33,078)</b>	<b>(29,223)</b>	
<b>Total Income</b>	<b>(17,856)</b>	<b>(12,486)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(17,856)</b>	<b>(12,486)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	38,589	40,541	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>38,589</b>	<b>40,541</b>	
<b>Net Income</b>	<b>(56,445)</b>	<b>(53,027)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(248,533)	(195,506)	19
Balance Transferred from Income (433)	(56,445)	(53,027)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(304,978)</b>	<b>(248,533)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	10,215	4
<b>Total (Acct. 419):</b>	10,215	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONREGULATED SEWER INCOME	(43,293)	5
<b>Total (Acct. 421):</b>	(43,293)	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	109,188	0	0	0	<b>109,188</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	277				<b>277</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>108,911</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,911</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,722,926	1,711,622	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	367,876	327,324	2
<b>Net Utility Plant</b>	<b>1,355,050</b>	<b>1,384,298</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,829,655	3,829,705	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	530,605	434,737	4
<b>Net Nonutility Property</b>	<b>3,299,050</b>	<b>3,394,968</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	69,191	42,392	7
<b>Total Other Property and Investments</b>	<b>3,368,241</b>	<b>3,437,360</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	142,806	119,957	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,640	26,013	11
Other Accounts Receivable (143)	25,388	30,183	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,435	23,401	14
Materials and Supplies (150)	594	1,052	15
Prepayments (165)	1,718	1,458	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>220,581</b>	<b>202,064</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,943,872</b>	<b>5,023,722</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,102	1,102	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(304,978)	(248,533)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(303,876)</b>	<b>(247,431)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	318,228	942,515	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	800,862	198,340	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,119,090</b>	<b>1,140,855</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,732	6,975	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	384	0	<b>31</b>
Interest Accrued (237)	10,419	11,359	<b>32</b>
Other Current and Accrued Liabilities (238)	609	3,995	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>14,144</b>	<b>22,329</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,114,514	4,107,969	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,943,872</b>	<b>5,023,722</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,722,926	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,722,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	367,876	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>367,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,355,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	327,324				<b>327,324</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,478				<b>41,478</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	247				<b>247</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>41,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,725</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,173				<b>1,173</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,173</b>	<b>19</b>
<b>Balance End of Year</b>	<b>367,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367,876</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.22%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,829,705		50	<b>3,829,655</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,829,705</b>	<b>0</b>	<b>50</b>	<b>3,829,655</b>	
Less accum. prov. depr. & amort. (122)	434,737	95,868		<b>530,605</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>3,394,968</b>	<b>(95,868)</b>	<b>50</b>	<b>3,299,050</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	277	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>277</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	277	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>277</b>	
<b>Balance end of year</b>	<b>0</b>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	499	877	2
Sewer utility	95	175	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>594</b>	<b>1,052</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,102	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>1,102</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
CWF-SEWER REVENUE BOND	01/01/1994	05/01/2013	0.17%	318,228	1
<b>Total Bonds (Account 221):</b>				<b>318,228</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund - 9001	10/05/1994	03/15/2014	5.50%	73,962	<b>1</b>
State Trust Fund - 9002	10/26/1994	03/15/2014	5.50%	50,379	<b>2</b>
State Trust Fund - 9004	08/14/1996	03/15/2016	6.75%	21,644	<b>3</b>
STATE TRUST FUND 9003	10/26/1994	03/15/2014	5.50%	43,784	<b>4</b>
SAFE DRINKING WATER LOAN	11/22/2000	05/01/2020	1.79%	611,093	<b>5</b>
<b>Total for Account 224</b>				<b>800,862</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,209	2
Charged electric department expense		3
Charged sewer department expense	1,325	4
<b>Other (explain):</b>		
EMPLOYEE WITHHOLDING	9,031	5
<b>Total Accruals and other credits</b>	<b>11,565</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,936	7
PSC Remainder Assessment	133	8
<b>Other (explain):</b>		
EMPLOYEE WITHHOLDING	6,112	9
<b>Total payments and other debits</b>	<b>11,181</b>	
<b>Balance end of year</b>	<b>384</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Bonds	2,440	25,960	28,310	90	1
Short-term Bonds	0			0	2
<b>Subtotal</b>	<b>2,440</b>	<b>25,960</b>	<b>28,310</b>	<b>90</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND - 9002	2,312	2,805	2,908	2,209	4
STATE TRUST FUND - 9003	2,009	2,438	2,527	1,920	5
STATE TRUST FUND - 9001	3,394	4,118	4,269	3,243	6
State Trust Fund - 9004	1,204	1,475	1,515	1,164	7
Clean Water Fund	0			0	8
SAFE DRINKING WATER LOAN		1,793		1,793	9
<b>Subtotal</b>	<b>8,919</b>	<b>12,629</b>	<b>11,219</b>	<b>10,329</b>	
<b>Notes Payable (231)</b>					
Note Payable - Bank North	0			0	10
Bank North for CWF Payment	0			0	11
Bank North	0			0	12
Bank One	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,359</b>	<b>38,589</b>	<b>39,529</b>	<b>10,419</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	954,735	0	0	3,153,234	0	<b>4,107,969</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
FOR CONSTRUCTION	6,545					<b>6,545</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>961,280</b>	<b>0</b>	<b>0</b>	<b>3,153,234</b>	<b>0</b>	<b>4,114,514</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	958,074			3,128,932		<b>4,087,006</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REGULAR SAVINGS	109	3
LGIP - FUNDS RESERVED FOR CONSTRUCTION	14,988	4
LGIP - FUNDS SEGREGATED FOR PROPERTY REPLACEMENT	54,094	5
<b>Total (Acct. 125):</b>	<b>69,191</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	22,640	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>22,640</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	25,388	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>25,388</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	7,646	14
TAX LEVY FOR DEBT SERVICE	19,789	15
<b>Total (Acct. 145):</b>	<b>27,435</b>	
<b>Prepayments (165):</b>		
INSURANCE	1,718	16
<b>Total (Acct. 165):</b>	<b>1,718</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,717,274	0	0	0	<b>1,717,274</b>	<b>1</b>
Materials and Supplies	688	0	0	0	<b>688</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	347,600	0	0	0	<b>347,600</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	958,007	0	0	0	<b>958,007</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>412,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>412,355</b>	
Net Operating Income	15,222	0	0	0	<b>15,222</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.69%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.69%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,102	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(276,755)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(275,653)</b>	
<b>Net Income</b>		
Net Income	(56,445)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

December 5, 2001

Mr. Bernard Ingram, Clerk  
Goodman Sanitary District No. 1  
P.O. Box 356  
Goodman, WI 54125-0356

2000 Analytical Review DWCCA-2288-PJL

Dear Mr. Ingram:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$1,050 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4. Please also confirm that you will use our method of calculation in the future.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

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**FINANCIAL SECTION FOOTNOTES**

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Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2288.doc

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-----Original Message-----

From: Bernard Ingram [mailto:bingram@cybrzn.com]

Sent: Friday, December 14, 2001 9:54 PM

To: peter.leege@psc.state.wi.us

Subject: Analytical Review

Dear Mr. Leege,

In response to your letter dated December 5, 2001. You had two questions concerning our 2000 annual report. (DWCCA-2288-PJL)

#1 We were charging the town the amount that was originally in our rate file, without thinking about additional hydrants. There are 31 hydrants. Only 29 of them are for town public fire protection. The other two are for the Sanitary District use, only. One is used to drain the water tower, only and the other is to drain the underground storage tank, only. Yes, we will follow your method of calculation, but we will only be charging the town for 29 hydrants, which means we will add one hydrant (\$350.00) to the town's rate according to the file.

#2 Water Operation & Maintenance Expenses that changed by \$2000. We had repairs done by Rochon Plumbing and Heating in the amount of \$2607.70 (this was in line 6). In line 10, Outside Services, we hired a new accountant and the costs were greatly reduced. This procedure will be followed in the future.

Your letter will be forwarded to our accountant, so they are aware of the procedures.

Thank you.

Bernard Ingram

Bookkeeper

Goodman Sanitary District No. 1

\*\*\*\*\*

From: Leege, Peter PSC

Sent: Thursday, December 20, 2001 3:06 PM

To: 'Bernard Ingram'

Subject: RE: Analytical Review

Thanks for your response, Bernard. With regard to item number one, please use column (e) of page W-18 in your 2001 annual report to adjust the two hydrants in question from fire hydrants to flushing hydrants. This will clear up any confusion when calculation the public fire protection chare as flushing hydrants are not used in that calculation.

Thanks

## FINANCIAL SECTION FOOTNOTES

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THANKS.

Pete

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### Identification and Ownership (Page iv)

#### ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Goodman Sanitary District  
Goodman, Wisconsin

We have compiled the balance sheets of Goodman Sanitary District as of December 31, 2000 and 1999, and the related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

WIPFLI ULLRICH BERTELSON LLP

March 29, 2001  
Rhinelander, Wisconsin

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	105,813	1
<b>Total Sales of Water</b>	<b>105,813</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,345	2
Other Water Revenues (474)	2,030	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,375</b>	
<b>Total Operating Revenues</b>	<b>109,188</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	21,770	5
General Operating Expenses (680-690)	29,376	6
<b>Total Operation and Maintenance Expenses</b>	<b>51,146</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,478	7
Amortization Expense (404)		8
Taxes (408)	1,342	9
<b>Total Other Operating Expenses</b>	<b>42,820</b>	
<b>Total Operating Expenses</b>	<b>93,966</b>	
<b>NET OPERATING INCOME</b>	<b>15,222</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	149	3,333	39,011	4
Commercial	5	464	3,719	5
Industrial	3	1,519	10,475	6
<b>Total Metered Sales to General Customers (461)</b>	<b>157</b>	<b>5,316</b>	<b>53,205</b>	
Private Fire Protection Service (462)	1		4,432	7
Public Fire Protection Service (463)	1		42,918	8
Other Sales to Public Authorities (464)	4	627	5,258	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>163</b>	<b>5,943</b>	<b>105,813</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
Marinette County	Fire Hydrant	0	0	<b>1</b>
Michels Pipeline Construction	Fire Hydrant	0	0	<b>2</b>
Northeast Asphalt	Fire Hydrant	0	0	<b>3</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	42,918	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>42,918</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,345	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,345</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,736	7
<b>Other (specify):</b>		
WATER TURNED ON	294	8
<b>Total Other Water Revenues (474)</b>	<b>2,030</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,028	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,219	3
Chemicals (630)	2,959	4
Supplies and Expenses (640)	1,646	5
Repairs of Water Plant (650)	3,550	6
Transportation Expenses (660)	368	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>21,770</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,388	8
Office Supplies and Expenses (681)	2,965	9
Outside Services Employed (682)	18,060	10
Insurance Expense (684)	4,672	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	14	14
Uncollectible Accounts (690)	277	15
<b>Total General Operating Expenses</b>	<b>29,376</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>51,146</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,534	<b>3</b>
PSC Remainder Assessment		133	<b>4</b>
Other (specify): SOCIAL SECURITY - SEWER	LESS SOCIAL SECURITY CHARGED TO SEWER-ALLOCATED BASED ON WAGES FOR EACH DEPT.	(1,325)	<b>5</b>
<b>Total tax expense</b>		<b>1,342</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	193		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>193</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	30,000		4
Structures and Improvements (311)	27,625	9,875	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	134,181		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>191,806</b>	<b>9,875</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	8,376		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,025		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,000		20
<b>Total Pumping Plant</b>	<b>108,451</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	85,799		22
Water Treatment Equipment (332)	434,708		23
<b>Total Water Treatment Plant</b>	<b>520,507</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	634		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			193	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>193</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			30,000	4
Structures and Improvements (311)			37,500	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			134,181	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>201,681</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			50	12
Structures and Improvements (321)			8,376	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			80,025	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,000	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>108,451</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			85,799	22
Water Treatment Equipment (332)			434,708	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>520,507</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			634	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	340,055		26
Transmission and Distribution Mains (343)	415,996		27
Fire Mains (344)	0		28
Services (345)	88,509		29
Meters (346)	9,441	2,549	30
Hydrants (348)	32,905		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>887,540</b>	<b>2,549</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	817		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	214		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	2,094		39
<b>Total General Plant</b>	<b>3,125</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,711,622</b>	<b>12,424</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,711,622</b>	<b>12,424</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			340,055 26
Transmission and Distribution Mains (343)		53	416,049 27
Fire Mains (344)			0 28
Services (345)			88,509 29
Meters (346)	1,173		10,817 30
Hydrants (348)			32,905 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,173</b>	<b>53</b>	<b>888,969</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			817 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			214 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			2,094 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,125</b>
<b>Total utility plant in service directly assignable</b>	<b>1,173</b>	<b>53</b>	<b>1,722,926</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,173</b>	<b>53</b>	<b>1,722,926</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			842	842	1
February			839	839	2
March			845	845	3
April			884	884	4
May			1,200	1,200	5
June			1,414	1,414	6
July			812	812	7
August			1,142	1,142	8
September			993	993	9
October			484	484	10
November			959	959	11
December			854	854	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>11,268</b>	<b>11,268</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use				646	14
Other utility use explanation: FILTER BACKWASH					15
Water pumped into distribution system				7,622	16
Less: Water sold				5,943	17
Losses and unaccounted for				1,679	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: WATER MAIN & SERVICE LEAKS REPAIR					20
Maximum gallons pumped by all methods in any one day during reporting year				193	21
Date of maximum: 6/1/2000					22
Cause of maximum: WATER MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				24,794	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
113 4TH STREET	well 1	78	18	11,875	Yes	<b>1</b>
209 4TH STREET	well 2	53	12	18,650	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1A	1B	1C	<b>1</b>
Location	113 4TH STREET	113 4TH STREET	113 4TH STREET	<b>2</b>
Purpose	P	B	S	<b>3</b>
Destination	T	D	D	<b>4</b>
Pump Manufacturer	LAYNE	FAIRBANKS MORSE	FAIRBANKS MORSE	<b>5</b>
Year Installed	1943	1998	1998	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	150	320	320	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS	FORD	<b>9</b>
Year Installed	1943	1998	1998	<b>10</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>11</b>
Horsepower	8	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	2			<b>14</b>
Location	209 4TH STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	T			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1984			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	150			<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			<b>22</b>
Year Installed	1984			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	25			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WATER TOWER	WELL 1 STORAGE TANK	WELL 2 PRESSURE TANK	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	<b>4</b>
Year constructed	1998	1945	1984	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	170	0	0	<b>9</b>
				<b>10</b>
Total capacity in gallons	100,000	35,000	3,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)		PRESSURE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4320		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		N		<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	2,659	0	0	0	2,659	1
A	D	6.000	4,752	0	0	0	4,752	2
P	D	6.000	7,144	0	0	0	7,144	3
A	D	8.000	1,845	0	0	0	1,845	4
A	S	8.000	2,665	0	0	0	2,665	5
P	D	8.000	115	0	0	0	115	6
P	T	8.000	1,100	0	0	0	1,100	7
<b>Total Within Municipality</b>			<b>20,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,280</b>	
<b>Total Utility</b>			<b>20,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,280</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	167	0	0	0	167	13	1
<b>Total Utility</b>		<b>167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167</b>	<b>13</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	172	36	24		184	40	1
0.750	3	0	0	0	3	0	2
1.000	1	0	0	0	1	0	3
1.500	7	0	0	0	7	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>185</b>	<b>36</b>	<b>24</b>	<b>0</b>	<b>197</b>	<b>40</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	148	5	6	1	0	24	184	1
0.750	0	1	0	1	0	1	3	2
1.000	0	1	0	0	0	0	1	3
1.500	0	1	3	2	0	1	7	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>148</b>	<b>9</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>26</b>	<b>197</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	31				31	2
<b>Total Fire Hydrants</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Water Operation & Maintenance Expenses that changed by \$2000. We had repairs done by Rochon Plumbing and Heating in the amount of \$2607.70 (this was in line 6). In line 10, Outside Services, we hired a new accountant and the costs were greatly reduced.

PJL

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### Water Utility Plant in Service (Page W-08)

Adjustment made to water main account to reconcile report to total investment on the books.

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